

## Sales &amp; Use Tax Exemptions

	<u>SALES TAX</u> CODE OF ALABAMA 1975 SECTION	<u>USE TAX</u> CODE OF ALABAMA 1975 SECTION	YR./ACT NO.
Admissions to Certain Sports events	40-23-4.(a)(39)		84/315
Agricultural products	40-23-4.(a)(5) & (44)	40-23-62.(8)	92/343
Air Carrier–Hub Operation	40-23-4.(a)(40) & (41)	40-23-62.(32) & (33)	86/214
Aircraft Manufactured, sold & delivered in Alabama, when removed from Alabama within 3 days of delivery	40-23-4.(a)(37)		81/677
Alabama Chapter Cystic Fibrosis Research Foundation	40-234.(a)(26)	40-23-62.(26)	65/123
Alabama Federation of Women's Clubs	40-23-5.(f)	40-23-5.(f)	
Alabama Goodwill Industries, Inc.	40-23-5.(c),(e) & (p)	40-23-5.(c),(e) & (p)	81/790 & 93/484
Alabama Goodwill Industries, Inc. of Birmingham	40-23-5.(e)	40-23-5.(e)	81/790
Alabama Heart Association	40-9-13.(a)	40-9-13.(a)	73/1204
Alabama High School Athletic Association Athletic events	40-23-2.(2)		94/529
Alabama Improvement Districts	11-99A-20.	11-99A-20.	99/446
Alabama Masonic Home	40-9-12.	40-9-12.	64/259
Alabama Shakespeare Festival Theatre Finance Authority	41-10-209.	41-10-209.	83/408
Alabama Sheriffs Boys Ranch	See Act	See Act	69/1102
Alabama Sight Conservation Association, State Headquarters Only	40-23-5.(c)	40-23-5.(c)	78/670
Alabama Society Daughters of American Revolution	40-9-13.(a)	40-9-13.(a)	73/1204
Alabama Special Olympics, Inc.	40-9-25.	40-9-25.	84/187
Alabama StateFair & Exhib Association, Annual fairs in Jefferson County	40-9-15.	40-9-15.	
Alabama, State of	40-23-4.(a)(11)	40-23-62.(13)	
American Bowling Congress	40-9-25.5.	40-9-25.5.	95/724
American Cancer Society	40-9-12.	40-9-12.	67/761
American Legion, State Headquarters Only	40-23-5.(c)	40-23-5.(c)	78/670
American Veterans of World War II, Korea, & Vietnam (AMVETS), State Headquarters Only	40-23-5.(c)	40-23-5.(c)	78/670
Anniston Fellowship House, Inc.	40-9-25.10.	40-9-25.10.	97/709
Anti-Pollution, devices – facilities	40-23-4.(a)(16)	40-23-62.(18)	
Art Guilds	See Act	See Act	69/921
Automotive vehicles titled outside Alabama, removed from Alabama Within 72 hours of purchase	40-23-2.(4)		
Baby Chicks & Poults	40-23-4.(a)(3)	40-23-62.(6)	
Bagging & Ties for cotton	40-23-1.(a)(9)g	40-23-60.(4)g	
Barges, Sold by Manufacturer	40-23-4.(a)(12)	40-23-62.(17)	
Bingo receipts by nonprofit entities conducted in counties where legalized	40-23-4.(a)(43)		

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10/2002

	<u>SALES TAX</u> CODE OF ALABAMA 1975 SECTION	<u>USE TAX</u> CODE OF ALABAMA 1975 SECTION	YR./ACT NO.
Birmingham Building Trades Towers of Birmingham, AL	40-9-12.	40-9-12.	71/1944
Birmingham Civil Rights Institute, Inc.	40-9-25.8.	40-9-25.8.	96/745
Birmingham Football Foundation, Inc.	40-9-12.	40-9-12.	84/664
Blind Vendors, Exemption for Boxes, Wooden-Tomatoes from Field to Shed	40-23-5.(h)(i) 40-23-4.(a)(32)	40-23-5.(h)(i) 40-23-4.(a)(32)	85/574 & 85/915 76/500
Boy Scouts of America	40-9-12.	40-9-12.	66/261
Bridge, Inc.	40-9-25.9.	40-9-25.9.	96/420
Catholic Maritime Club of Mobile, Inc.	40-9-12.	40-9-12.	61/47
Chicken Litter	40-23-4.(a)(28)	40-23-62.(28)	70/16
Childhaven, Inc.	40-9-12.	40-9-12.	71/1591
Christian Children Homes, Inc.	40-9-25.6.	40-9-25.6.	96/426
Chilton County Rescue Squad	40-23-5.(b)	40-23-5.(b)	75/149
Citizenship Trust	16-44A-34.	16-44A-34.	95/376
Coal & Coke Sold to Manufacturers, Electric Power & Transportation Companies	40-23-4.(a)(9)	40-23-62.(11)	
Coal & Coke, Domestically produced, used in cogeneration plants	40-23-4.(a)(45)	40-23-62.(34)e	96/544
Commercial Fish Feed	40-23-1.(a)(9)l	40-23-60.(4)h	
Commercial Fishing Vessels over 5 Tons load displacement	40-23-4.(a)(12)	40-23-62.(17)	
Community Chest & United Appeal Funds & All Charitable, Civic, & Eleemosynary Organizations & Institutions for Whom They Solicit Funds	40-9-12.	40-9-12.	66/261
Containers, One Time Use & Label	40-23-1.(a)(9)c	40-23-60.(4)c	
Containers, Egg	40-23-1.(a)(9)f	40-23-60.(4)f	
Cottonseed Meal Exchanged for Cottonseed	40-23-4.(a)(6)	40-23-62.(9)	
Council of State Governments	40-23-5.(g)	40-23-5.(g)	84/406
Counties, within State of Alabama	40-23-4.(a)(11)	40-23-62.(13)	
County, City & Independent School Boards	40-23-4.(a)(15)	40-23-62.(16)	
County Industrial Development Authorities	11-92A-18.	11-92A-18.	89/404
County Public Hospital Association	40-23-5.(m)	40-23-5.(m)	
Diabetes Trust Fund, Inc.	40-23-5.(a)	40-23-5.(a)	74/154
Diesel Fuel for Off-highway agricultural use	40-23-4.(a)(38)	40-23-62.(31)	83/576
Disabled American Veterans, State Headquarters Only	40-23-5.(c)	40-23-5.(c)	78/760
DoDa Parade	40-9-25.10.	40-9-25.10.	97/709
Dog Race Track Admissions & Handle	40-11-5.		86/647
Durable Medical Equip. & Oxygen	40-9-30.	40-9-30.	93/353
Early Intervention Program	40-9-25.12.	40-9-25.12.	98/380

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10/2002

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Eastern Star, Grand Chapter of All Orders	40-23-5.(d)	40-23-5.(d)	78/77
Elks Club B.P.O.E. 1887, Excluding Boarding room operations	40-23-5.(j)	40-23-5.(j)	85/1000
Elks Memorial Center	40-9-12.	40-9-12.	71/1202
Episcopal Foundation of Jefferson County	40-9-13.(a)	40-9-13.(a)	73/1204
Eufaula Heritage Association	See Act	See Act	69/1102
Export to Foreign Country, Certain purchases	40-23-39.	40-23-39.	
Eye Foundation, Inc., The	40-23-5.(l)	40-23-5.(l)	
Fabricated Steel Tunnels sold by Alabama manufacturer	40-23-4.(a)(23)	40-23-62.(24)	65/245
Feed for fish grown on commercial basis	40-23-1.(a)(9)i.; 40-23-4.(a)(21)	40-23-62.(29)	
Feed for Livestock & Poultry	40-23-4.(a)(4) & (21)	40-23-62.(7) & (22)	
Fertilizer for Agricultural Purposes	40-23-4.(a)(2)	40-23-62.(5)	
Film Production Company authorized by Alabama Film Office	40-23-4.(a)(46)	40-23-62.(35)	2001/975
Fire Departments, All Volunteer In Alabama	40-9-13.(a)	40-9-13.(a)	73/1204
Fish, Livestock & Poultry Antibiotics	40-23-4.(a)(29)	40-23-62.(29)	70/18
Food, sold by Christian Service Mission, Inc. / World Share, Inc.	40-23-5.(n)		
Food Stamp Purchases	40-23-4.2.	40-23-4.2.	87/580
Forest Tree Seed sold by the State	40-23-4.(a)(35)		
Forest Tree Seedlings sold by State nursuries	40-23-4.(a)(34)		
Freewill Baptist Children's Home	40-9-12.	40-9-12.	
Fruit & Agricultural Products	40-23-4.(a)(44)	40-23-62.(8)	92/343
Fuel Oil for Kiln Use in Manufacturing Establishments	40-23-4.(a)(14)	40-23-62.(15)	
Fuel, Supplies for Ships Engaged in Foreign or International or Interstate Commerce	40-23-4.(a)(10)	40-23-62.(12)	
Fuel Used Aboard Commercial Fishing Vessels	40-23-4.(a)(27)	40-23-62.(27)	66/419
Fungicides & Insecticides for Agricultural Purposes	40-23-4.(a)(4)	40-23-62.(7)	
Gas, LP Used for Agricultural Purposes	40-23-4.(a)(33)	40-23-4.(a)(33)	
Gasoline & Lubricating Oil	40-23-4.(a)(1)	40-23-62.(4)	
George Lindsey Celebrity Benefit, Inc.	40-9-25.	40-9-25.	84/187
Girl Scouts of America	40-9-12.	40-9-12.	66/261
Goodwill Industries of Mobile Area, Inc. & of Central Alabama, Inc.	40-23-5.(p)	40-23-5.(p)	81/790 & 93/484
Habitat for Humanity Organizations	40-9-25.2.	40-9-25.2.	95/394
Health Care Authorities	22-21-333.	22-21-333.	82/418
Helping Hand Club of Anniston	40-9-12.	40-9-12.	69/1250
Herbicides for Agricultural Uses	40-23-4.(a)(25)	40-23-62.(25)	65/57

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10/2002

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Holy Comforter House, Inc. of Gadsden	40-9-12.	40-9-12.	71/1944
Huntsville Emergency Medical Services, Inc.	40-9-25.10.	40-9-25.10.	97/709
Independent School Boards	40-23-4.(a)(15)	40-23-62.(16)	
Insecticides & Fungicides for Agricultural Purposes	40-23-4.(a)(4)	40-23-62.(7)	
Jacksonville Christian Outreach Center, Inc.	40-9-25.10.	40-9-25.10.	97/709
Jefferson Tuberculosis Sanatorium	40-23-4.(a)(26)	40-23-62.(26)	65/123
Jewish Community Centers	40-9-12.	40-9-12.	61/47
King's Ranch, Inc.	40-23-5.(k)	40-23-5.(k)	87/549
Knights of Pythias Lodges	40-9-12.	40-9-12.	61/47
Lee County Humane Society	40-9-25.10.	40-9-25.10.	97/709
Liquefied Petroleum Gas for Agricultural Purposes	40-23-4.(a)(33)	40-23-4.(a)(33)	
Little Sisters of the Poor	40-9-25.11.	40-9-25.11.	97/943
Livestock & Poultry	40-23-4.(a)(5)	40-23-62.(8)	
Livestock & Poultry Antibiotics	40-23-4.(a)(29)	40-23-62.(22)	70/18
Lubricating Oil & Gasoline	40-23-4.(a)(1)	40-23-62.(4)	
Magic Moments, Inc.	40-9-25.1.	40-9-25.1.	94/212
Manufacturer, Withdrawal for Quality Control	40-23-1.(e)		95/513
March of Dimes (The National Foundation Field Office)	40-9-12.	40-9-12.	
Materials, Equipment, & Machinery, Becoming Part of Ships, Vessels, & Barges	40-23-4.(a)(13)	40-23-62.(14)	
Materials & Supplies Used to Paint, Repair or Recondition Vessels, Barges or Ships	40-23-2.(l)	40-23-61.(a)	
Materials incorporated into realty by contractors & subcontractors pursuant to contracts with certain governmental entities, public corporations, and educational institutions	40-9-33.	40-9-33.	2000/684
Meat Casings	40-23-1.(a)(9)h	40-23-60.(4)k	
Mental Health Program	40-9-23.	40-9-23.	71/21
Methodist Homes for the Aging	40-9-12.	40-9-12.	71/1591
Methodist, United Children's Home	40-9-12.	40-9-12.	71/1591
Municipal Privilege license Tax	40-23-3.		61/652
Municipal Special Health Care Facility Authorities	11-62-18.	11-62-18.	79/332
Municipalities, Incorporated in State of Alabama	40-23-4.(a)(11)	40-23-62.(13)	
National Conference of State Legislatures	40-23-5.(g)	40-23-5.(g)	84/406
Natural Gas or Liquefied Petroleum Gas for Agricultural Purposes	40-23-4.(a)(33)	40-23-4.(a)(33)	94/720
New Hope Industries of Dothan	40-9-12.	40-9-12.	65/864
North Alabama T. B. Association	See Act	See Act	69/1102

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10/2002

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Nuclear Fuel Assemblies	40-9-22.	40-9-22.	71/2488
Offshore Federal Waters - equipment/ supplies used in	40-23-4.(a)(42)	40-23-62.(34)	
Oxygen and Durable Medical Equipment	40-9-30.	40-9-30.	93/353
Pallets, One Time Use	40-23-1.(a)(9)d	40-23-60.(4)d	
Parts and Materials Used to Repair Property for Sale	40-23-1.(a)(9)k	40-23-60.(4)j	
Plant Seed & Seedlings sold by the State for wildlife/gamefood production	40-23-4.(a)(36)		
Pollution Control Facilities – Devices	40-23-4.(a)(16)	40-23-62.(18)	73-1169
Poultry and Livestock	40-23-4.(a)(5)	40-23-62.(8)	
Poultry, Livestock & Fish Antibiotics	40-23-4.(a)(29)	40-23-62.(22)	70/18
Presbyterian Apartments, Inc.	40-9-13.(a)	40-9-13.(a)	73/1204
Presbyterian Home for Children	40-9-12.	40-9-12.	71/1591
Prescription Drugs – Persons 65 or older	40-23-4.(a)(30)	40-23-4.(a)(30)	71/176
Prescription Drugs – General, for human consumption	40-23-4.1	40-23-4.1.	81/663
Prescription vitamins, minerals, supplements	40-9-27.	40-9-27.	85/630
Private Schools	40-23-4.(a)(15)	40-23-62.(16)	
Products of Farm, Dairy, Grove, or Garden	40-23-4.(a)(5)	40-23-62.(8)	
Public Utilities	40-23-4.(a)(7) & (8)	40-23-62.(10)	
Quality Control, Withdrawal Manufacturer	40-23-1.(e)		95/513
Railroad Cars Sold by Manufacturer	40-23-4.(a)(12)	40-23-62.(17)	
Rainbow Omega, Inc.	40-9-25.3.	40-9-25.3.	95/586
Raw Materials – Containers & Labels	40-23-1.(a)(9)b.	40-23-60.(4)b	
Religious Publications		40-23-62.(20)	
Rescue service organizations, non- Profit, members of Alabama Rescue Services Association.	40-23-5.(o)	40-23-5.(o)	
Rescue units licensed by the State Board of Health	40-23-5.(r)	40-23-5.(r)	95/692
Salvation Army, Inc.	40-9-12.	40-9-12.	63/297
Schools or school sponsored organizations, sales made by	40-9-31.	40-9-31.	96/653
Seamen's Home of Mobile	40-9-12.	40-9-12.	61/47
Seed for Planting Purposes	40-23-4.(a)(3)	40-23-62.(6)	
Seedlings, Plants, Shoots, & Slips for Agricultural purposes	40-23-4.(a)(22)	40-23-62.(23)	65/227
Selma-Dallas County Historic Preservation Society	40-9-28.	40-9-28.	90/566
Senior Professional Golfers Association, Sporting event admissions	40-23-5.(q)		93/757
Service Guild of Birmingham, Inc.	40-9-25.12.	40-9-25.12.	98/380
Shrine Circus, Annual	40-9-13.(a)	40-9-13.(a)	73/1204
Shrine Charitable Amusement & Fund Raising Events	40-9-13.(a)	40-9-13.(a)	84/739
Sod, Grass sold by producer	40-23-4.(a)(31)	40-23-4.(a)(31)	75/1123

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10/2002

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South Alabama State Fair Association Southeastern Livestock Exposition Of State of Alabama	40-23-5.(d)	40-23-5.(d)	78/77
State of Alabama, Counties & Incorporated Municipalities in Alabama	40-23-4.(a)(11)	40-23-62.(13)	
Tangible Personal Property for Lease or Rental	40-23-1.(a)(9)j.	40-23-60.(4)i	
Tennessee Valley Authority Exhibit Commission	40-9-780.	40-9-780.	84-292
Theatrical Productions & Symphonies	40-23-4.(a)(24)		65/54
Tomato Stakes, Twine, Field Boxes used by Producer for farm-to-market production	40-23-4.(a)(32)	40-23-4.(a)(32)	76/500
Trade-in allowances on used automotive vehicles	40-23-2.(4)	40-23-61.(c)	
United Appeal Funds	40-9-12.	40-9-12.	66/261
United Methodist Children's Home	40-9-12.	40-9-12.	
United States Government	40-23-4.(a)(17)	40-23-62.(2)	
University of Alabama Huntsville Foundation	40-9-12.	40-9-12.	71/2080
Valegrande Community Center	40-9-28.	40-9-28.	90/566
Vessels Sold by Manufacturer	40-23-4.(a)(12)	40-23-62.(17)	
Veterans of Foreign Wars (VFW), State Headquarters Only	40-23-5.(c)	40-23-5.(c)	78/670
Volunteer Fire Departments	40-9-13.(a)	40-9-13.(a)	73-1204
Warranty Parts	40-23-4.(a)(18)	40-23-62.(19)	61/743
Water and Sewer Boards	11-50-354.	11-50-354.	95/688
Water, Sewer, Gas & Electric Systems Boards	11-50-322.	11-50-322.	
West Alabama Youth Services, Inc. (WAYS)	40-9-25.2.	40-9-25.2.	95/394
Wholesale Sales	40-23-1.(a)(9)a	40-23-60.(4)	
Wings of Life, Inc.	40-9-25.10.	40-9-25.10.	97/709
Wiregrass Children's Home, Inc.	40-9-25.10.	40-9-25.10.	97/709
Withdrawal, Manufacturer Quality Control	40-23-1.(e)		95/513
Wood Residue Sold to Manufacturers, Electric Power & Transportation Companies	40-23-4.(a)(9)	40-23-62.(11)	81-596
Wrapping Materials-Poultry Processor	40-23-4.(a)(20)	40-23-62.(21)	63/571
Young Men's Christian Association (YMCA)	40-9-9.	40-9-9.	57/753
Young Men's Hebrew Association (YMHA)	40-9-12.	40-9-12.	61/47
Young Women's Christian Association (YWCA)	40-9-10.	40-9-10.	59/73
Young Women's Christian Organization (YWCO)	40-9-11.	40-9-11.	62/49